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The System of Taxation in China in the Tsing Dynasty, 1644-1911.

By SHAO-KWAN CHEN. (Columbia University Studies in History, Economics, and Public Law, Vol. LIX, No. 2.) New York: Longmans, Green & Co., 1914. 8vo, pp. 118. \$1.00.

"The present work is an attempt to generalize logically the facts connected with taxation in the Tsing Dynasty and to interpret their causes and effects scientifically" (p. 7). The subject-matter of this monograph, however, indicates that its chief value consists in the presentation to occidental readers of the main facts of the present system of taxation in China, and not in the scientific interpretation of those facts. The first two of the five chapters are devoted to an analysis of the departmental structure and the territorial divisions of the Chinese Empire and the adjustment of expenditures and revenues by the tax-collecting authority; the last three chapters consider in detail the three principal forms of Chinese taxation—the taxation of land, of salt, and of commodities. In his brief conclusion the author attributes the evils and inaccuracies of the present tax system to the lack of centralized control of local tax-collecting bodies and to the failure to make allowances for the beginning of the new era of Chinese industrial life. This survey of the political and financial organization of China seems especially designed for the reader who wishes a brief description of salient facts which hitherto have been available only for oriental readers. It is to be regretted that the author was prevented by the chaotic condition of the financial accounts in many of the provinces of China from obtaining sufficient statistical material to establish more detailed conclusions.

Commercial Education in Germany. By F. E. FARRINGTON. New York:

Macmillan, 1914. 8vo, pp. v+258. \$1.10.

In the great industrial growth of Germany since 1850, and especially since 1884, a great and potent factor has been her educational system. Dr. Farrington made an extensive first-hand study of certain types of German schools and in this book he describes in full their purpose and work. He differentiates the two existing school systems—one for the training of the masses and the other for the training of the classes—laying special emphasis on the commercial and industrial continuation schools and colleges of commerce, and depicting their methods in much detail. He explains many of the pedagogical theories that underlie the instruction and elaborates on the scientific ways in which vocational guidance for the youth is secured. Dr. Farrington believes that Germany avoids the dangers of stagnation that might seem to lie in her centralized educational control by the encouragement given to individual initiative. The school system of Germany has undoubtedly had a large share in that country's advance. Her methods cannot be adopted *in toto* by another country, but there should be a general understanding of the successful work